

APPLICATION FOR PERMITTED ACCOUNTING PERIOD

Date of Application

Year	Month	Day

General Instructions:

1. This Form **must** be completed by existing taxpayers who propose to change their accounting Year End to some day other than the 31st day of December **or** who wish to revert to the 31st day of December end date.
2. Application **must** be submitted no later than sixty (60) working days before the start of the proposed new accounting period.

Section A - General Information

1. Taxpayer Name		2. Taxpayer's Registration Number																
3. Business Address		4. Telephone Number																
5. Mailing Address (if different from Business Address)		6. E-mail Address																
7. Type of Applicant <table border="0"> <tr> <td>☐ Regulated Company</td> <td>☐ Building Society</td> <td>☐ SEZ Developer-Occupant</td> </tr> <tr> <td>☐ Un-Regulated Company</td> <td>☐ Registered Charitable Organization</td> <td>☐ Partner</td> </tr> <tr> <td>☐ Life Assurance</td> <td>☐ SEZ Developer</td> <td>☐ General Partnership</td> </tr> <tr> <td>☐ Industrial and Provident Society</td> <td>☐ SEZ Occupant</td> <td>☐ Trust Estate</td> </tr> <tr> <td colspan="2">☐ Self-Employed Person (Please note that employment income must be reported on a calendar year basis regardless of the accounting year end)</td> <td>☐ Other (Specify) _____</td> </tr> </table>				☐ Regulated Company	☐ Building Society	☐ SEZ Developer-Occupant	☐ Un-Regulated Company	☐ Registered Charitable Organization	☐ Partner	☐ Life Assurance	☐ SEZ Developer	☐ General Partnership	☐ Industrial and Provident Society	☐ SEZ Occupant	☐ Trust Estate	☐ Self-Employed Person (Please note that employment income must be reported on a calendar year basis regardless of the accounting year end)		☐ Other (Specify) _____
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☐ Self-Employed Person (Please note that employment income must be reported on a calendar year basis regardless of the accounting year end)		☐ Other (Specify) _____																
8. State the nature of the Business																		
9. Business Start Date																		
10. Current Business Accounting Period (see note 1 on page 3)																		
Start Date		End Date																
11. Year of Assessment for the last Annual Income Tax Return that was filed		12. First Application? ☐ Yes ☐ No																

Section B - Request for Approval

1. Approval is being requested to : ☐ Change to an Accounting Year End other than December 31st		☐ Revert to Statutory Filing Date ending December 31st	
2. Proposed Accounting Period : Start Date		End Date	
3. Reason for late application (see note 2 on page 3):			
4. Business's Accounting Period's end date for the last Annual Income Tax Return that was filed :			
5. Indicate the reason(s) for the request (select at least one)			
☐ Synchronizing with local related company (see note 3 on page 3)		Taxpayer Registration Number (related company)	
_____		_____	
State the name of the local related company		State the country of residence of the overseas related company	
☐ Synchronizing with an overseas related company		_____	
_____		_____	
State the name of the overseas related company		State the country of residence of the overseas related company	
☐ Business has a new owner and the Year End is being adjusted to reflect the Year End used by the other related Entity		_____	
_____		_____	
State the name of the related business		_____	

Section B - Request for Approval "Continued".
☐ To fulfill international filing requirements

☐ Other : (Specify) _____

6. When was the last Application requesting a Permitted Accounting Period made? Year Month Day

7. Did you apply for a Permitted Accounting Period within the last five (5) years? ☐ Yes ☐ No

8. If the answered to question 7 is "yes", please state the reason(s) for the previous application

9. Was the request for a Permitted Accounting Period:

☐ Approved and Implemented

☐ Withdrawn by the Applicant

☐ Approved but not Implemented

☐ Denied by Tax Administration Jamaica

10. If the requested Permitted Accounting Period was withdrawn, denied, or not implemented, please state the reason(s)

Section C - Preparer's Details - To be completed if prepared by a person other than the taxpayer

Preparer's Name	Preparer's Signature	Taxpayer Registration Number - -
Address	Preparer's Title / Position	Date

Section D - Declaration

I hereby declare that the responses provided on this Application, to the best of my knowledge and belief, are true and correct.

Name (Please print)

Title / Position

Taxpayer's Signature

Date

FOR OFFICIAL USE ONLY

Date Application was received

Year Month Day

Confirmation Number

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☐ Application approvedAccounting Period for Last
Year of Assessment:

Start Date Year Month Day

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End Date Year Month Day

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New Permitted Accounting
Period:

Start Date Year Month Day

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End Date Year Month Day

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Period(s) for which next
Return(s) is(are) to be filed:

Start Date Year Month Day

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End Date Year Month Day

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Start Date Year Month Day

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End Date Year Month Day

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Start Date Year Month Day

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End Date Year Month Day

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☐ Application not approved

Reason for non-approval:

Comments (Optional):

Officer's Name

Officer's Signature

Date

Notes**1. Section A:** line 10 "Business Start Date"

This is the date the business started receiving income from trade, business, profession or vocation, rental of property, investment or any other source.

2. Section B: line 3 "Reason for late Application"

State the reason for the application being submitted less than sixty (60) working days before the start of the proposed new accounting period.

3. Section B: line 5, Synchronization with local or overseas related company

This may be the parent, subsidiary, associated, or affiliated company located in Jamaica or Overseas.